Town of Brighton Town Council Meeting
ITEM: FY 2027 Final Budget
DATE: June 9, 2026
SUBMITTED BY: Nate Rockwood, Town Administrator
ITEM TYPE: Legislative

SUBJECT:

Hold a Public Hearing and approval of the Final Budget Resolution, a Resolution Adopting the Fiscal Year 2027 Final Budget and setting a property tax rate of 0.00% for Tax Year 2026. (The FY 2027 Tentative Budget and FY 2026 Adjusted Budget were presented to the Town Council on April 14, 2026. New report items and changes for the final budget are shown in red in this report)

SUMMARY:

The process of adopting the fiscal year 2027 budget requires several steps that the Town Council is required to take to be compliant with state statute.

As a reminder, the purpose of a tentative budget is to have a working draft budget from which the Council can start the formal adoption process. The tentative budget can be adjusted with Council's direction prior to final adoption. At the time of final adoption, the budget must be balanced with expenditures equaling revenues. The General Fund can have a fund balance of up to 100% of the current combined year end revenues.

The following timeline shows the budget process and dates:

April 14th

- Adopt Tentative Budget and make available to public.
- Set proposed property tax rate to no increase (There is no property tax levy by the Town of Brighton). The property tax rate for the Town of Brighton will be 0.00%
- Set time and place for public hearing (June 10th at 6:30).
- Discuss budget and funds available for Town Goals and Priorities.
- Make adjustments to FY 2027 Final Budget and FY 2026 adjusted budget (if necessary).

May 12th

- Council may discuss budget and make adjustments for the final adoption in June.

June 2nd

- Provide notice of the place, purpose, and time of the public hearing by publishing notice at least seven days before the hearing.

June 9th (final budget needs to be adopted before June 30)

- Hold a public hearing on the Budget
- By resolution or ordinance adopt FY 2027 Final Budget and FY 2026 adjusted budget.
- Set Property Tax Rate and adopt by resolution or ordinance.

Before July 9th

- File a copy of the final budget for each fund with the state auditor within 30 days after adoption.
- Certify property tax rate in CTS system (USTC).

After July 1st and before June 30th, the budget may be adjusted with approval of the Town Council and a public hearing.

Budget Information and Analysis:

The Budget consists of all anticipated revenues to be received by the Town and all anticipated expenditures. State code requires that all Cities and Towns follow a July – June fiscal year (FY) budget and that MSD has traditionally been required to follow a calendar year budget. Due to recent legislative changes, the MSD will now be following a FY budget. The MSD adopts all City and Town tentative budgets by the last week of March. The Brighton Town budget that is adopted in June will be reconciled with the Brighton Town MSD budget (if necessary) and adjusted as needed to comply with state code.

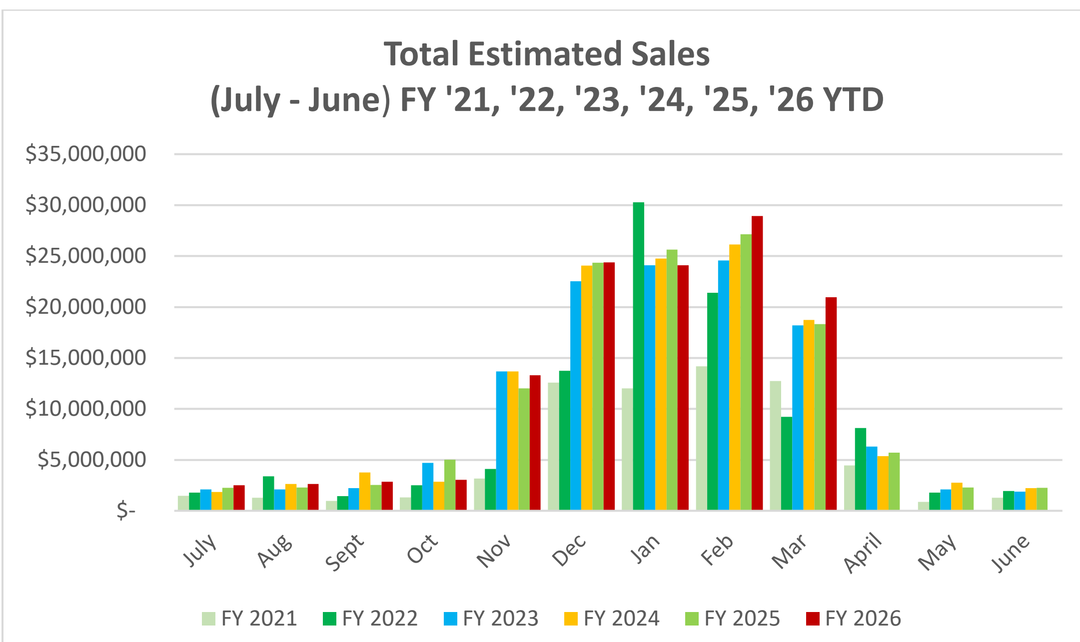
Sales Tax Revenue Analysis

Within the town boundaries the current sales tax rates apply. The 1% Local Option and the .25% County Option Highway and Transportation tax are allocated to cover services and transfers provided by the MSD:

- 1% Local Option (Brighton receives .5% Point of Sale; .5% population is distributed statewide)
- .25% Sales Tax Hwy/Transit (Brighton receives .1% of the .25% County Tax)
- .25% Sales Tax Additional Transit 5Q (Brighton receives a portion of the .25% County 5th quarter Tax) - This is a new County Tax
- 1.1% Resort Communities Sales Tax
- 1% Municipal TRT

Sales Tax History and Seasonality

The Town's sales revenues are very seasonal, as would be expected. The following graph shows the total estimated sales by month. Tables have been updated to show February and March revenue:



The following chart shows a 5-year sales revenue forecast. This forecast is important to understanding potential revenues available in preparing a 5-year Capital Improvement Plan (CIP). This forecast will be updated for the Final Budget.

5 Year Revenue Forecast						
Fiscal Year	**FY 2025 (Original Budget)**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**
1% local Option (.5% Point of Sale)	$ 700,300	$ 714,306	$ 728,592	$ 750,450	$ 772,963	$ 796,152
Transit Tax	$ 70,030	$ 71,431	$ 72,859	$ 75,045	$ 77,296	$ 79,615
1.1% Resort Communities Sales Tax	$ 1,410,000	$ 1,438,200	$ 1,466,964	$ 1,510,973	$ 1,556,302	$ 1,602,991
1% Municipal TRT	$ 150,000	$ 153,000	$ 156,060	$ 160,742	$ 165,564	$ 170,531
Total Sale Tax	$ 2,330,330	$ 2,376,937	$ 2,424,475	$ 2,497,210	$ 2,572,126	$ 2,649,290
Total Town Sales Tax	$ 1,560,000	$ 1,591,200	$ 1,623,024	$ 1,671,715	$ 1,721,866	$ 1,773,522

Additional .5% Resort Communities Sales Tax

On November 21, 2023, the voters of the Town of Brighton approved Proposition 12, authorizing the Town Council to impose an additional .5% resort sales tax. The Town Council has not elected to instate the additional .5% sales tax. If enacted by the Town Council, the sales tax would go into effect on the first day of the first full quarter after the resolution has been passed and notification has been sent to the State Tax Commission. The authorization by the vote does not have a termination date, therefore the Town Council may impose the .5% additional sales tax by resolution of the Council.

Just as the 1.1% Resort Communities Sales Tax, which has been in place since January 2020, the additional .5% resort tax would be collected on all taxable sales in the Town. The total 1.6% (1.1% & .5%) Resort Sales tax can only be collected by cities or towns that have a transient room capacity equal to or greater than 66% of the municipality's permanent census population. The 1.1% resort tax and .5% additional resort tax may not be collected by a county or other taxing authority, such as a service district.

The use of the additional .5% resort sales tax, if enacted by the Town Council, may be used at the discretion of the Town Council for any allowed use of Town funds. The Town Council may allocate these funds as part of the annual budget process for operating or capital use approved by the Council.

It is anticipated that the Additional .5% Resort Communities Sales Tax will generate an estimated $550,000 to $650,000 per year, depending on the resort season sales.

The following tables details the breakdown of sales tax collection rates for Town of Brighton sales:

Sales Tax Rate Table - Town of Brighton			
	General Sales*	Lodging Sales	Restaurant Sales
State Sale Tax			
State Sales & Use Tax	4.85%	4.85%	4.85%
State Transient Room Tax	-	1.32%	-
County Sale Tax			
County Option Sales Tax	0.25%	0.25%	0.25%
Mass Transit Tax	0.30%	0.30%	0.30%
Add'l Mass Transit Tax	0.25%	0.25%	0.25%
County Option Transportation**	0.25%	0.25%	0.25%
Transportation Infrastructure	0.25%	0.25%	0.25%
County Public Transit***	0.20%	0.20%	0.20%
Botanical, Cultural, Zoo Tax	0.10%	0.10%	0.10%
Transient Room Tax (TRT) county-wide		4.25%	
Tourism Transient Room Tax		0.50%	
Tourism - Restaurant Tax	-	-	1.00%
Town Sales Tax			
Local Option Sales & Use Tax	1.00%	1.00%	1.00%
Resort Communites Tax	1.10%	1.10%	1.10%
Municipal Transient Room Tax	-	1.00%	-
Total Combined Sales Tax Rate	**8.55%**	**15.62%**	**9.55%**

* Rate for Unprepared Food (Grocey) is 3% statewide

** Brighton receives .10% of the .25% County Option Transportation Tax

*** Brighton receives a portion of the County Public Transit tax (5thQ)

Budget

The following is the proposed Town of Brighton FY 2027 Final Budget and FY 2026 Adjusted Budget including the Brighton Capital Improvement Fund – CIP. The budget has been adjusted per Council direction during the Town Council Meeting on April 14, 2026 and as directed by the Mayor. The Council may make additional changes before the final budget is adopted on June 9, 2026. These changes may be made as directed by the Council during the June 9th meeting after the public hearing.

Town of Brighton
FY 2026 Amended Budget & FY 2027 Final Budget
For Period Ending June 30, 2026 & June 30, 2027

Account Description	2025 Actual July 1 - June 30	2026 Original Budget July 1 - June 30	2026 Estimated Rev/Exp July 1 - June 30	2026 Budget Variance July 1 - June 30	2026 Adjusted Budget July 1 - June 30	2027 Final Budget July 1 - June 30
General Fund						
REVENUES						
Business Licenses	$ 44,949	$ 45,000	$ 45,000	$ -	$ 45,000	$ 50,000
Building Permit	121,094	55,000	55,000	-	55,000	80,000
Other Permits	-	-	75,000	-	-	-
Sales Tax 1% Local Option	709,460	714,000	686,575	-	714,000	740,000
Grants	-	-		-	-	-
County Public Transit - Local	71,149	71,500	68,779	-	71,500	74,000
Engineering Services	1,300	-	1,000	-	-	1,500
Planning Services	13,922	30,000	28,000	-	30,000	30,000
Justice Court Fines/Forfeitures	3,144	3,000	2,800	-	3,000	4,000
B&C Road Fund Allotment	22,698	16,000	23,000	-	16,000	25,000
County Public Transit Additional - Local	80	34,000	32,000	-	34,000	34,000
Alcohol Tax	-	5,000	5,000	-	5,000	5,000
Interest Enrings	14,402	5,000	15,000	-	5,000	15,000
Interlocal Revenue (Contributions from GF MSD)	237,925	856,050	500,000	-	856,050	973,300
Parking Violations	47,963	30,000	127,800	98,000	128,000	130,000
Non-Allocatable Resort Communities Sales	1,370,435	1,440,000	1,400,000	-	1,440,000	$1,510,000
Non-Allocatable TRT	142,940	153,000	140,000	-	153,000	$160,000
Contribution from Fund Balance		178,000	248,159	70,159	248,159	
Beginning Balance (MSD)	211,652	600,000	210,000	(388,348)	211,652	427,811
Beginning Balance RCST & TRT	1,795,999	1,744,374	1,309,374	-	1,704,374	2,693,276
Total Revenues	$ 2,801,461	$ 3,635,550	$ 3,204,954	$ (220,189)	$ 3,803,709	$ 3,831,800
EXPENDITURES						
Wages	$ 139,511	$ 169,200	$ 180,000	$ 28,500	$ 197,700	$ 197,700
Employee Benefits/Medical Insurance	30,203	28,000	30,000	-	28,000	53,000
Social Security Tax	8,650	8,000	85,000	-	8,000	9,000
Medicare	2,023	2,000	2,000	-	2,000	2,000
FUTA						
Awards, Promotional & Meals	-	500	500	-	500	500
Subscriptions/Memberships	7,359	43,000	43,654	-	43,000	45,000
Printing/Publications/Advertising	345	3,000	1,000	-	3,000	2,000
Travel/Mileage	1,912	1,200	3,200	-	1,200	3,500
Office Expense and Supplies	421	2,000	500	-	2,000	1,000
Cell phone and Telephone	1,539	1,300	1,500	-	1,300	2,000
Attorney-Land Use	6,237		10,000		15,000	10,000
Attorney-Civil	92,326	67,000	95,000	-	67,000	100,000
Lobbyist Services	-		60,000	60,000	60,000	60,000
Training and Seminars	949	2,000	1,200	-	2,000	1,500
Budget and Auditing	-	5,000	-	-	5,000	-
Web Page Development/Maintenance	3,792	5,800	4,800	-	5,800	5,000
Payroll Processing ex.	1,114	2,000	1,800	-	2,000	2,000
Contributions/Special Events	35,500	112,000	160,000	48,000	160,000	145,000
City Elections and Voting	200		500	500	500	-
Credit card and Bank Expenses	-			-		
Insurance	4,517	5,500	5,000	-	5,500	5,500
Workers Comp Insurance	77	3,500	1,500	-	3,500	2,500
Postage	307	200	400	-	200	500
Professional and Technical	68,524	50,000	48,000	-	50,000	102,000
Contracted Services	26,960	120,000	60,000	(60,000)	60,000	85,000
SLCo Recorder Services	-	3,850	-	(3,850)	-	-
Equipment/Computer Purchases	16,232	3,000	8,000	13,000	16,000	3,000
Rent	11,736	11,500	12,100	600	12,100	12,100
UFA Emergency Management	-	30,000	10,000	(18,000)	12,000	10,000
UFA Fuel Reduction - Urban Interface Fire Prevention	19,876	30,000	30,000		30,000	30,000
Computer Equip/software	2,873	3,000	3,000	-	3,000	3,000
Software/Streaming	4,575	2,500	6,000	3,500	6,000	6,000
Internet Connections	1,896	2,000	2,000	-	2,000	2,000
Alcohol Tax Transfer to UPD	-	5,000	5,000	-	5,000	5,000
Lease to Locals Grant Program	18,025	54,000	25,000	-	54,000	54,000
Water Meter Incentive Program	-	80,000	75,800	-	80,000	10,000
Utilities	778		900		1,000	1,500
Public Art		-	-		-	7,000
USFS Ranger (CCF) - (Brighton Funds)	60,993	60,000	60,000		60,000	60,000
UPD Public Safety (Brighton Funds)		-			-	150,000
Interlocal to MSD (Transfer to GF MSD)	1,050,163	969,500	907,294	98,000	1,067,500	1,149,500
Trans to Capital Fund (Brighton CIP)	2,000,000	1,750,000	1,100,000	(1,145,902)	604,098	$1,494,000
Contribution to Fund Balance MSD (Ending)	404,910	820,000		(392,189)	427,811	-
Contribution to Fund Balance Brighton (Ending)	1,513,375	(157,000)		857,000	700,000	-
Total Fund Balance (Ending - No MSD)	1,309,374	1,547,374	2,207,533	1,145,902	2,693,276	$2,869,276
Total Fund Balance (Ending)	**$ 1,714,284**	**$ 2,367,374**	**$ 2,207,533**	**$ (510,841)**	**$ 3,821,087**	**$ 2,869,276**
Total Expenditures (Including transfer to CIP)	**$ 1,619,613**	**$ 3,635,550**	**$ 1,940,648**	**$ 170,250**	**$ 3,803,709**	**$ 3,831,800**

Town of Brighton
FY 2026 Amended Budget & FY 2027 Final Budget
For Period Ending June 30, 2026 & June 30, 2027

Account Description	2025 Actual July 1 - June 30	2026 Original Budget July 1 - June 30	2026 Estimated Rev/Exp July 1 - June 30	2026 Budget Variance July 1 - June 30	2026 Adjusted Budget July 1 - June 30	2027 Final Budget July 1 - June 30
Brighton Capital Improvement Fund - CIP						
REVENUES						
Transfer from General Fund	1,571,527	1,750,000			988,902	1,494,000
Transfer from MSD Funds		105,000			(105,000)	-
Carry Forward Unallocated						
Other Rev.						
Grant Rev.						
CIP Balance	5,020,873				5,020,873	
Interest Enrings	253,649				253,649	
Total Revenues	$ 6,846,049	$ 1,855,000	$ -	$ -	$ 6,158,424	$ 1,494,000
EXPENDITURES						
Trails Master Plan				-	10,000	
Trail Improvements	169,000				331,000	
Utility improvement		105,000			3,000,000	-
Property Acquisition & Land Preservation					1,006,000	1,494,000
Facility Improvements					450,000	
Infrastructure Improvement Projects	5,703	1,750,000			1,341,424	
Wayfinding and Signage					20,000	
Asset Management						
Total Expenditures	$ 174,703	$ 1,855,000	$ -	$ -	$ 6,158,424	$ 1,494,000
Unallocated or Capital Carry Forward	$ 6,671,346	$ -	$ -	$ -	$ -	$ -

Anticipated Available CIP projects fund for FY 2026 (remaining capital project funds are carried forward each year from the previous year. Therefore, remaining funds in FY 2025 will be moved to FY 2026 for the final budget. Funds stay within the allocated project unless adjustments are made between projects by the Town Council): (The following adjustments have been made for the final budget based on anticipated projects over the next five years.)

Trails Master Plan	$10,000
Trail Improvements	$331,000
Utility Improvements	$3,000,000
Property Acquisition	$2,500,000
Facility Improvements	$450,000
Infrastructure Improvement Projects	1,341,424
Wayfinding and Signage	$20,000

The Town Council should discuss potential capital improvement projects as part of the budget process and allocate funds as needed between projects or recommend new capital projects for FY 2027.

Budget Requests or incremental adjustments for FY 2027:

(Items in red are changes from the adopted Tentative Budget)

Expenditures:

- Added contract funding for Real Estate and Trails Planning contract
- Transfer to Brighton Capital Improvement Fund (CIP) $1,494,000 (see CIP and Fund Balance section of report).
- Added $60,000 to contract services for lobbyist services FY 2026 & FY 2027
- Total non-profit request is $167,000 which is included in the Contributions/Special Events and the USFS/CCF Ranger line item budgets:
    - Brighton Institute has requested $4,000 for Brighton Days and the Human Outreach project (See attached request).
    - Big Cottonwood Community Council has requested $8,000 for FY 2027. This includes the adopt a trail program for Butler Fork, 4th of July Event, administrative costs, and Insurance costs (See attached request).
    - The Cottonwood Canyons Foundation is requesting $95,000 & $60,000 for ranger services (as outlined in the attached proposal):
        - $22,500 Support for Trails Stewardship Program
        - $20,000 for Weed Mitigation
        - $50,000 for Silver Lake Medow Naturalist
        - 23,500 for Defensible Space Fire Mitigation (as presented to Town Council during the Feb. 11, 2025 Council Meeting).
        - $2,500 for Adopt a Trail program Mill D
        - $60,000 for Ranger Services at Cardiff Meadows and Donut Falls (these funds are included as a separate budget line item).
- Public Safety/UPD - SLVESA has reached the legislated property tax cap. UPD will require an additional $150,000 in addition to the funds provided by SLVESA through the public safety property tax. The $150,000 will be provided with the Resort Communities Sales Tax funds. Additional discussion by the Town Council should be held to discuss public safety on a yearly basis.
- $7,000 Public Art – These funds have been included as a placeholder for potential art wraps of power utility boxes.
- Added an additional $18,000 to Employee Benefits/Medical Insurance to cover cost of town parking staff.
- Added additional funding for Water Meter Incentive Program which will end on December 31, 2026. To date $75,800 has been paid out in qualified incentives. It was estimated that total cost of this program would be around $80,000. There is a budget of $10,000 available until the program ends in December. If additional funding is required, the budget can be adjusted to fulfill all qualified incentive reimbursements.
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General Fund - Fund Balance

The General Fund can have a fund balance of up to 100% of year-end revenues. Based on the adjusted budgeted revenues in FY 2026, this amount would be $2,621,500. The actual year-end balance limit must be determined at FY 2026 year-end. By the end of the current fiscal year, the fund balance will surpass the fund balance limit by the end of FY 2026. The original budget recommended a transfer of $1,750,000 to the CIP fund. However, as staff works with the MSD to verify current fund balances it is recommended in the tentative adjusted budget for a transfer of $988,902. This is shown in the budget document and the CIP budget. This amount will be verified and adjusted, if necessary, by the adoption of the final budget in June 2026. The FY 2026 budget recommends a transfer of $1,494,000 to the CIP in FY 2027.

The fund balance calculation includes actual and anticipated fund balance of funds reserved as part of the MSD budget. Staff will continue to work with the MSD staff to determine the recommended transfers and fund balance numbers before the adoption of the final budget in June. It is anticipated that the amounts shown in the budget will be adjusted.

Attachment:

A. Town of Brighton FY 2027 Tentative Budget Resolution

BRIGHTON, UTAH
RESOLUTION NO. 2026-R-6-1

A RESOLUTION ADOPTING THE FINAL BUDGET FOR THE TOWN OF BRIGHTON, STATE OF UTAH, FOR THE FISCAL YEAR 2027 BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027 AND SETTING THE PROPETY TAX RATE AT NO INCREASE FOR THE TOWN OF BRIGHTON AT A RATE OF 0.00%.

WHEREAS, State law requires the establishment of various budgets for each municipality located within the State of Utah; and

WHEREAS, the Brighton Council ("Council") met in a regular session on April 14, 2026, and adopted a fiscal year 2027 tentative budget; and,

WHEREAS, the Council set a time and date of June 9, 2026, at 6:30 PM at 7688 S Big Cottonwood Canyon Rd UFA Station 108 Brighton and electronically via Zoom to hold a public hearing concerning the fiscal year 2027 Budget; and

WHEREAS, the Town of Brighton has complied in all respects with State law set out in U.A.C. § 10-5-108 including holding a public hearing and all public noticing requirements; and

NOW, THEREFORE BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF BRIGHTON, STATE OF UTAH, as follows:

Section 1. That the Town of Brighton, hereby adopts the following 2027 Final Budget for the fiscal year beginning July 1, 2026, and ending June 30, 2027, attached here to as Exhibit 1.

Section 2. That upon the final adoption, the budget shall be in effect for the respective budget year. The Fiscal Year 2027 budget shall be subject to later amendments as provided by law.

Section 3. That the Town of Brighton approves the property tax rate and property tax revenue for the tax year 2026 at a rate of .000000 and a revenue of $0.00.

PASSED AND APPROVED this 9th day of June 2026.

TOWN OF BRIGHTON

By: ________________________
Scotty John, Mayor

ATTEST:

____
Kara John, Town Clerk

Exhibit A: Final Budget FY ending June 30, 2027
Exhibit B: Utah State Tax Commission Form PT-800 – Final Property Tax Rates and Budgets 2026

Town of Brighton
FY 2026 Amended Budget & FY 2027 Final Budget
For Period Ending June 30, 2026 & June 30, 2027

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General Fund						
REVENUES						
Business Licenses	$ 44,949	$ 45,000	$ 45,000	$ -	$ 45,000	$ 50,000
Building Permit	121,094	55,000	55,000	-	55,000	80,000
Other Permits	-	-	75,000	-	-	-
Sales Tax 1% Local Option	709,460	714,000	686,575	-	714,000	740,000
Grants	-	-		-	-	-
County Public Transit - Local	71,149	71,500	68,779	-	71,500	74,000
Engineering Services	1,300	-	1,000	-	-	1,500
Planning Services	13,922	30,000	28,000	-	30,000	30,000
Justice Court Fines/Forfeitures	3,144	3,000	2,800	-	3,000	4,000
B&C Road Fund Allotment	22,698	16,000	23,000	-	16,000	25,000
County Public Transit Additional - Local	80	34,000	32,000	-	34,000	34,000
Alcohol Tax	-	5,000	5,000	-	5,000	5,000
Interest Enrings	14,402	5,000	15,000	-	5,000	15,000
Interlocal Revenue (Contributions from GF MSD)	237,925	856,050	500,000	-	856,050	973,300
Parking Violations	47,963	30,000	127,800	98,000	128,000	130,000
Non-Allocatable Resort Communities Sales	1,370,435	1,440,000	1,400,000	-	1,440,000	$1,510,000
Non-Allocatable TRT	142,940	153,000	140,000	-	153,000	$160,000
Contribution from Fund Balance		178,000	248,159	70,159	248,159	
Beginning Balance (MSD)	211,652	600,000	210,000	(388,348)	211,652	427,811
Beginning Balance RCST & TRT	1,795,999	1,744,374	1,309,374	-	1,704,374	2,693,276
Total Revenues	$ 2,801,461	$ 3,635,550	$ 3,204,954	$ (220,189)	$ 3,803,709	$ 3,831,800
EXPENDITURES						
Wages	$ 139,511	$ 169,200	$ 180,000	$ 28,500	$ 197,700	$ 197,700
Employee Benefits/Medical Insurance	30,203	28,000	30,000	-	28,000	53,000
Social Security Tax	8,650	8,000	85,000	-	8,000	9,000
Medicare	2,023	2,000	2,000	-	2,000	2,000
FUTA						
Awards, Promotional & Meals	-	500	500	-	500	500
Subscriptions/Memberships	7,359	43,000	43,654	-	43,000	45,000
Printing/Publications/Advertising	345	3,000	1,000	-	3,000	2,000
Travel/Mileage	1,912	1,200	3,200	-	1,200	3,500
Office Expense and Supplies	421	2,000	500	-	2,000	1,000
Cell phone and Telephone	1,539	1,300	1,500	-	1,300	2,000
Attorney-Land Use	6,237		10,000		15,000	10,000
Attorney-Civil	92,326	67,000	95,000	-	67,000	100,000
Lobbyist Services	-		60,000	60,000	60,000	60,000
Training and Seminars	949	2,000	1,200	-	2,000	1,500
Budget and Auditing	-	5,000	-	-	5,000	-
Web Page Development/Maintenance	3,792	5,800	4,800	-	5,800	5,000
Payroll Processing ex.	1,114	2,000	1,800	-	2,000	2,000
Contributions/Special Events	35,500	112,000	160,000	48,000	160,000	145,000
City Elections and Voting	200		500	500	500	-
Credit card and Bank Expenses	-			-		
Insurance	4,517	5,500	5,000	-	5,500	5,500
Workers Comp Insurance	77	3,500	1,500	-	3,500	2,500
Postage	307	200	400	-	200	500
Professional and Technical	68,524	50,000	48,000	-	50,000	102,000
Contracted Services	26,960	120,000	60,000	(60,000)	60,000	85,000
SLCo Recorder Services	-	3,850	-	(3,850)	-	-
Equipment/Computer Purchases	16,232	3,000	8,000	13,000	16,000	3,000
Rent	11,736	11,500	12,100	600	12,100	12,100
UFA Emergency Management	-	30,000	10,000	(18,000)	12,000	10,000
UFA Fuel Reduction - Urban Interface Fire Prevention	19,876	30,000	30,000		30,000	30,000
Computer Equip/software	2,873	3,000	3,000	-	3,000	3,000
Software/Streaming	4,575	2,500	6,000	3,500	6,000	6,000
Internet Connections	1,896	2,000	2,000	-	2,000	2,000
Alcohol Tax Transfer to UPD	-	5,000	5,000	-	5,000	5,000
Lease to Locals Grant Program	18,025	54,000	25,000	-	54,000	54,000
Water Meter Incentive Program	-	80,000	75,800	-	80,000	10,000
Utilities	778		900		1,000	1,500
Public Art		-	-		-	7,000
USFS Ranger (CCF) - (Brighton Funds)	60,993	60,000	60,000		60,000	60,000
UPD Public Safety (Brighton Funds)		-			-	150,000
Interlocal to MSD (Transfer to GF MSD)	1,050,163	969,500	907,294	98,000	1,067,500	1,149,500
Trans to Capital Fund (Brighton CIP)	2,000,000	1,750,000	1,100,000	(1,145,902)	604,098	$1,494,000
Contribution to Fund Balance MSD (Ending)	404,910	820,000		(392,189)	427,811	-
Contribution to Fund Balance Brighton (Ending)	1,513,375	(157,000)		857,000	700,000	-
Total Fund Balance (Ending - No MSD)	1,309,374	1,547,374	2,207,533	1,145,902	2,693,276	$2,869,276
Total Fund Balance (Ending)	**$ 1,714,284**	**$ 2,367,374**	**$ 2,207,533**	**$ (510,841)**	**$ 3,821,087**	**$ 2,869,276**
Total Expenditures (Including transfer to CIP)	**$ 1,619,613**	**$ 3,635,550**	**$ 1,940,648**	**$ 170,250**	**$ 3,803,709**	**$ 3,831,800**

Town of Brighton
FY 2026 Amended Budget & FY 2027 Final Budget
For Period Ending June 30, 2026 & June 30, 2027

Account Description	2025 Actual July 1 - June 30	2026 Original Budget July 1 - June 30	2026 Estimated Rev/Exp July 1 - June 30	2026 Budget Variance July 1 - June 30	2026 Adjusted Budget July 1 - June 30	2027 Final Budget July 1 - June 30
Brighton Capital Improvement Fund - CIP						
REVENUES						
Transfer from General Fund	1,571,527	1,750,000			988,902	1,494,000
Transfer from MSD Funds		105,000			(105,000)	-
Carry Forward Unallocated						
Other Rev.						
Grant Rev.						
CIP Balance	5,020,873				5,020,873	
Interest Enrings	253,649				253,649	
Total Revenues	$ 6,846,049	$ 1,855,000	$ -	$ -	$ 6,158,424	$ 1,494,000
EXPENDITURES						
Trails Master Plan				-	10,000	
Trail Improvements	169,000				331,000	
Utility improvement		105,000			3,000,000	-
Property Acquisition & Land Preservation					1,006,000	1,494,000
Facility Improvements					450,000	
Infrastructure Improvement Projects	5,703	1,750,000			1,341,424	
Wayfinding and Signage					20,000	
Asset Management						
Total Expenditures	$ 174,703	$ 1,855,000	$ -	$ -	$ 6,158,424	$ 1,494,000
Unallocated or Capital Carry Forward	$ 6,671,346	$ -	$ -	$ -	$ -	$ -

Utah State Tax Commission - Property Tax Division **Resolution Adopting Final Tax Rates and Budgets**	Form PT-800 Rev. 02/15

County: **SALT LAKE** **Tax Year:** **2026**

It is hereby resolved that the governing body of:

TOWN OF BRIGHTON

approves the following property tax rate(s) and revenue(s) for the year: **2026**

1. Fund/Budget Type	2. Revenue	3. Tax Rate
10 General Operations	$0.00	.00000
	$0.00	.00000

This resolution is adopted after proper notice and hearing in accordance with UCA 59-2-919 and shall be forwarded to the County Auditor and the Tax Commission in accordance with UCA 59-2-913 and 29-2-920.

Signature of Governing Chair

Signature: ____ Date:__________________________

Title:____